

## **EXHIBIT 26**

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April 5, 2007

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Ms. Michele L. Jacobson

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Re: In the Matter of the Arbitrations between Commercial Risk Reinsurance Company Limited (Bermuda) and Commercial Risk Re-Insurance Company (Vermont) and Security Insurance Company of Hartford, The Fire and Casualty Insurance Company of Connecticut and The Connecticut Indemnity Company  
Our Ref. No.: 812-72904 (Non-DIG)

Dear Michelle:

Commercial Risk Reinsurance Company Limited and Commercial Risk Re-Insurance Company have appointed Peter Gentile as arbitrator for the non-DIG arbitration. We presume that Security Insurance Company of Hartford will appoint Martin Haber. If you will confirm that, we will ask Mr. Gentile to contact Mr. Haber to undertake the selection of a third arbitrator in accordance with the arbitration clauses in the treaties.

Ms. Michele L. Jacobson  
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Please confirm Security's position with regard to the American Arbitration Association acting as default appointer as the treaties indicate. We will be glad to discuss the issue of affirming all of the proceedings and disclosure conducted thus far.

Very truly yours,

A handwritten signature in black ink, appearing to read 'J. Higgins', with a stylized flourish at the end.

John P. Higgins

/lc

cc: Mr. Martin D. Haber  
Mr. David Thirkill  
Ms. Regan Shulman  
Mr. Andrew Lewner  
(via e-mail)